

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**JDDK Architects Limited**

Haines Watts  
Chartered Accountants  
17 Queens Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 1RN

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for the Year Ended 31 March 2022**

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**JDDK Architects Limited**  
**Company Information**  
**for the Year Ended 31 March 2022**

**DIRECTORS:**

Mrs M Mullan  
Mr K Turnbull  
Mr A J Vaughan  
Mrs N J Watson

**REGISTERED OFFICE:**

17 Queens Lane  
Newcastle Upon Tyne  
NE1 1RN

**REGISTERED NUMBER:**

02973091 (England and Wales)

**ACCOUNTANTS:**

Haines Watts  
Chartered Accountants  
17 Queens Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 1RN

**JDDK Architects Limited (Registered number: 02973091)****Balance Sheet  
31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		<u>60,988</u>		<u>81,318</u>
			60,988		81,318
<b>CURRENT ASSETS</b>					
Stocks		125,380		105,394	
Debtors	6	311,268		280,569	
Cash at bank and in hand		<u>442,397</u>		<u>472,526</u>	
		879,045		858,489	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>316,091</u>		<u>342,014</u>	
<b>NET CURRENT ASSETS</b>			<u>562,954</u>		<u>516,475</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			623,942		597,793
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>-</u>		<u>16,184</u>
<b>NET ASSETS</b>			<u>623,942</u>		<u>581,609</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			8,000		8,000
Share premium			78,166		78,166
Other reserves			5,500		5,500
Profit and loss account			<u>532,276</u>		<u>489,943</u>
			623,942		581,609

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 10 August 2022 and were signed on its behalf by:

Mr A J Vaughan - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

JDDK Architects Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable from the supply of architectural services, stated net of discounts and of value added tax.

The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the company.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less cost to complete and sell. Cost is calculated on a first in, first out basis and includes all costs of purchase.

**Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments on non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. ACCOUNTING POLICIES - continued**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities and other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Current and deferred tax assets and liabilities are not discounted.

**Leasing**

Assets acquired under finance leases are capitalised and depreciated in the same manner as tangible fixed assets. The related obligations, net of future finance charges are included in creditors.

Rentals payable under operating leases are charged to the profit and loss account on a straight line basis over the term of the lease.

**Employee benefits**

Short term employee benefits, including contributions to defined contribution plans are recognised as an expense in the period in which they are incurred.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 21 (2021 - 20) .

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2021	
and 31 March 2022	<u>333,006</u>
<b>DEPRECIATION</b>	
At 1 April 2021	251,688
Charge for year	<u>20,330</u>
At 31 March 2022	<u>272,018</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>60,988</u>
At 31 March 2021	<u>81,318</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	224,269	182,791
Amounts owed by group undertakings	5	7,433
Other debtors	<u>86,994</u>	<u>90,345</u>
	<u>311,268</u>	<u>280,569</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Finance leases	16,304	17,998
Trade creditors	148,969	143,816
Taxation and social security	114,682	114,206
Other creditors	<u>36,136</u>	<u>65,994</u>
	<u>316,091</u>	<u>342,014</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Finance leases	-	16,184

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	2022	2021
	£	£
Finance leases	16,304	34,182

The finance lease liability is secured against the assets to which it relates. The net book value of fixed assets held under finance lease at 30 November 2022 was £29,205 (2021 - £38,940).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.